Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Canceled)

2. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 4, wherein a step in a width direction is formed at the coupling position of the first magnetic layer portion and the second magnetic layer portion.

3. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 2, wherein a step face vertical to an extending direction of the first magnetic layer portion is formed at the coupling position.

4. (Currently Amended) A method of manufacturing a thin film magnetic head including two magnetic layers magnetically coupled to each other having two magnetic poles which face each other with a gap layer in between and are to be faced with a recording medium, a thin film coil provided between the two magnetic layers, and an insulating layer for insulating the thin film coil from the two magnetic layers;

formation of one of the two magnetic layers is performed by the steps of:

forming a first magnetic layer portion extending from recording-medium-facing surface in a longitudinal direction to be away from the recording-medium-facing surface, and having a constant width for defining a write track width of ~~a~~ the recording medium; and

forming a second magnetic layer portion magnetically coupled to the first magnetic layer portion in ~~the~~ a rear edge of the first magnetic layer portion on the side away from the recording-medium-facing surface;

wherein a coupling position at which the first and second magnetic layer portions are coupled to each other is closer to the recording-medium-facing surface than a

front edge of the insulating layer, the front edge determining a throat height 0 position, on the side close to the recording-medium-facing surface;

at least ~~the~~ a portion of the second magnetic layer portion between the front edge of the insulating layer and the rear edge of the first magnetic layer portion has a width wider than that of the first magnetic layer portion; and

further comprising a magnetic transducer film extending from the recording-medium-facing surface in a longitudinal direction to be away from the recording-medium-facing surface wherein:

the coupling position is located between ~~the~~ a rear edge of the magnetic transducer film and the front edge of the insulating layer.

5. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 4, wherein a length from the recording-medium-facing surface to the front edge of the insulating layer lies within ~~the~~ a range of one-and-a-half to six times ~~the~~ a length of the magnetic transducer film.

6. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 4, wherein the one of the two magnetic layers further includes a third magnetic layer portion which is magnetically coupled to the second magnetic layer portion and extends to cover a part of the thin film coil with the insulating layer in between.

7. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 4, wherein:

the gap layer has a region with a flat surface;

the thin film coil is formed on the flat region of the gap layer; and

the insulating layer includes an insulating film which covers the whole of the thin film coil and a part of the gap layer.

8. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 7 wherein ~~the~~ a position of the front edge of the insulating layer is defined by an edge of the insulating film on the side closer to the recording-medium-facing surface.

9. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 8 wherein the first magnetic layer portion is located on a part of the region with a flat surface of the gap layer, the part of the region being not covered with the insulating film.

10. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 9 wherein:

~~the~~ a surface of the insulating film on the side closer to the recording-medium-facing surface forms a slope towards the surface of the gap layer; and

the second magnetic layer portion extends from the coupling position onto the slope of the insulating film.

11-15. (Canceled)

16. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 4, wherein the first and second magnetic layer portions are integrally formed in one piece through a series of the manufacturing steps.

17. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 6, wherein the first, second and third magnetic layer portions are integrally formed in one piece through a series of the manufacturing steps.

18. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 6, wherein the first and second magnetic layer portions are integrally formed in one piece through a series of the manufacturing steps; and

the third magnetic layer portion is formed separately from the first and second magnetic layer portions through a manufacturing step different from the steps of manufacturing the first and second magnetic layer portions.

19. (Currently Amended) ~~A~~ The method of manufacturing a thin film magnetic head according to claim 18, wherein the third magnetic layer is formed so that the third magnetic layer extends overlapping at least a part of the second magnetic layer portion.

20-27. (Canceled)